

COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

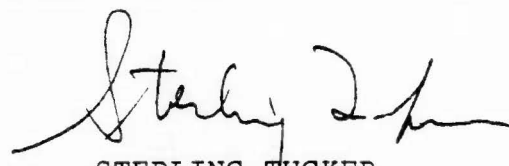
October 4, 1977

D.C LAW 2-20

"District of Columbia Revenue Recovery
Act of 1977".

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act (PL 93-198), the Act, the Council of the District of Columbia adopted Bill No. 2-21 on first and second readings May 31, 1977, and June 14, 1977, respectively. Following the signature of the Mayor on July 5, 1977, this legislation was assigned Act No. 2-51, published in the July 15, 1977, edition of the D.C. Register, and transmitted to both Houses of Congress for a 30-day review, in accordance with Section 602(c)(1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day Congressional Review Period has expired and, therefore, cites the following legislation as D. C. Law 2-20, effective September 23, 1977.



STERLING TUCKER
Chairman of the Council

D.C. LAW

2-20

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

September 23, 1977

To provide for the monetary payment of rewards to certain persons who provide information relating to violations of the District of Columbia revenue laws, and for other purposes.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,

That this act may be cited as the "District of Columbia Revenue Recovery Act of 1977".

Sec. 2. For the purposes of this act, the following words, terms, phrases, and their derivations shall have the meanings respectively ascribed to them in this section unless the context clearly indicates otherwise:

(a) "Collection" or "collected" means the actual receipt by or payment to the District of Columbia of a sum of money representing taxes, penalties, or interest or any combination thereof which has been finally determined as being owed to the District of Columbia or which has been paid pursuant to a settlement;

(b) "net taxes, penalties, and interest" means the taxes, penalties, and interest collected by the District of Columbia less the costs incurred by the District of Columbia in collecting such taxes, penalties, and interest; and

(c) "revenue laws" means the District of Columbia Income and Franchise Tax Act of 1947, as amended, the District of Columbia Revenue Act of 1937, as amended, any other tax or revenue law of the District of Columbia, and any rule or regulation adopted pursuant thereto.

Sec. 3. The Mayor of the District of Columbia, or his or her duly authorized representative or representatives, is authorized to make such monetary payments as he or she may deem suitable to any person or persons who furnish information leading to the collection of taxes, penalties, or interest, or a combination thereof, owed to the District of Columbia by any person, partnership, corporation, unincorporated association, trust, or estate violating the revenue laws of the District of Columbia. The determinations of the Mayor as to whether such payments shall be made and as to the amount thereof shall be final and conclusive and shall not be subject to review in any court. The amount of any such payment shall not exceed ten (10) percent of the net taxes, penalties, and interest or any combination thereof collected by the District of Columbia as a result of the information furnished. Such payments shall be based on the collection of taxes, penalties, and interest, or any combination thereof, only for the periods and the types of taxes for which the

information was provided. In no event shall any such payment be made prior to the expiration of all appeal periods applicable to the assessments involved.

Sec. 4. The Mayor may enter into contracts for the payment of such sums of money as he or she may deem suitable for information subject to the provisions of this act. No person, in the absence of express authority from the Mayor, is authorized to make any offer, promise, or contract or otherwise bind the Mayor with respect to such payments or the amount thereof.

Sec. 5. The following persons shall be ineligible to file a claim for any monetary payment authorized by this act:

(a) Federal, District of Columbia, and Other Governmental Employees - No person who was an officer or employee of the United States Department of the Treasury, the District of Columbia Department of Finance and Revenue, or any other state or local government department, agency, or office with similar functions, duties, or obligations at the time he or she came into possession of information relating to violations of the revenue laws, or at the time he or she divulged such information, shall be eligible to file a claim for any payment authorized by this act. Any other Federal, District of Columbia, or other state or local

government employee, or former employee, shall be eligible to file a claim for any payment authorized by this act if the information submitted came to his or her knowledge other than in the course of his or her duties, except as otherwise provided in this section.

(b) Attorneys - No person who was employed by, retained by, or appointed to represent any other person as an attorney or who was otherwise involved in an attorney-client privileged relationship with such other person at the time he or she came into possession of information relating to violations of a revenue law, or connivance at the same, by such other person shall be eligible to file a claim for any payment authorized by this act.

(c) Legal Representatives - No person who was an executor, administrator, or other legal representative of a deceased person at the time he or she came into possession of information relating to violations of a revenue law by such deceased person shall be eligible to file a claim for any payment authorized by this act.

(d) Other Persons - No person who derived, either directly or indirectly, information relating to violations of a revenue law from a person ineligible to file a claim for any payment authorized by this act shall be eligible to file a claim for such payment.

Enrolled Original

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Sec. 6. The Mayor shall promulgate such rules and regulations as may be necessary to carry out the purposes of this act.

Sec. 7. This act shall take effect as provided in section 602(c) of the District of Columbia Self-Government and Governmental Reorganization Act.

RECORD OF OFFICIAL COUNCIL ACTION

Docket No: 2-21

First Reading Action: May 31, 1977

VOICE VOTE: Adopted Unanimously

Robert A. Williams
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indicates Vote A. B.—Absent N. V.—Not Voting

Secretary to the Council

Amended First Reading Action: _____

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

X—Indicates Vote A. B.—Absent N. V.—Not Voting

Secretary to the Council

Final Reading or Emergency Action: June 14, 1977

VOICE VOTE: Adopted Unanimously

Robert A. Williams
Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, J.					WINTER				
CLARKE					ROLARK									
DIXON					SHACKLETON									

RECORD OF OFFICIAL COUNCIL ACTION (Page 2)

Docket No: 2-21

Presented to the Mayor: JUN 21 1977

Robert Hill
Secretary to the Council

Action of the Mayor: 5 JUL 1977

- Approved; Disapproved;
 Disapproved in part --*Reference Document: _____
 *Budget Actions.

Walter Washington
Mayor of the District of Columbia
5 JUL 1977

Returned Without Action

Executive Secretary, D. C.

Enacted without Mayor's Signature _____

Secretary to the Council

Council Reenactment: _____

VOICE VOTE: _____

Secretary to the Council

ROLL CALL VOTE:

COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.	COUNCIL MEMBER	AYE	NAY	N.V.	A.B.
TUCKER					MASON					SPAULDING				
HARDY					MOORE, D.					WILSON				
BARRY					MOORE, I.					WINTER				
CLARKE					ROLARK									
DIXON					SICKLETON									

X—Indicates Vote A. B.—Absent N. V.—Not Voting

Secretary to the Council

Presented to the President: _____

Secretary to the Council

Action of the President: _____

Reenactment Approved

Mayor's Veto Sustained

President of the U. S.

Submitted to the Congress: _____

Secretary to the Council

Senate Action: _____

Resolution Number: _____

House Action: _____

Resolution Number: _____

Secretary of the Senate

Clerk of the House